

Assessment on land.

Limit.

Report.

Notice of report.

Time for filing objections.

Hearing on objections.
Right of appeal.

Assessment lists.

Lien on land.

Sale for assessments.

Collection of assessments.

Pay of sheriff.

Money paid over.

Appropriation of money.

Time for organization.

Organization.

And from time to time, not oftener than once a year, in order to raise money for the purpose of cleaning out, straightening and broadening said creek as aforesaid, the said commissioners shall levy an assessment, not to exceed two dollars and fifty cents (\$2.50) per acre, upon the estimated amount of bottom land of the landowners aforesaid; of which estimate of the number of acres, and the name and amount of each owner thereof, and also the rate of assessment, they shall make a report to the board of commissioners of Burke County, who shall file the same among their records and spread the said report upon their minutes.

SEC. 3. That upon the making and filing of said report, as aforesaid, notice shall be given immediately thereafter for twenty days in some newspaper published in Burke County of the contents of said report, and at the next succeeding meeting of said board of commissioners any party interested may file objection to said report, and thereupon the said board of commissioners shall hear and determine the matters complained of, subject to the right of appeal by the party aggrieved to the superior court of said county, and shall make out an assessment list as near as may be in the manner tax-lists are made, and place the same in the hands of the sheriff of Burke County for collection; said lists, when so placed in the hands of the sheriff, shall be a lien upon the bottom land of the landowner, estimated as aforesaid; and said sheriff may, upon failure or refusal of any such landowner to pay the tax so assessed against him, sell said bottom land, estimated as aforesaid, for the satisfaction of said taxes or assessment, under the same rules, regulations and provisions as he is authorized and empowered to do for the collection of state and county taxes, under the general law of the state relating to the collection of the taxes.

SEC. 4. That the said sheriff, upon the delivery to him of the assessment list aforesaid, shall within thirty days thereafter, proceed to collect the same as other taxes are collected by him, and shall receive for such services the same compensation as for the collection of state and county taxes; and under the same bond, and the same so collected the sheriff at the end of ninety days, or sooner if collected, shall pay over to the said board of county commissioners, whose duty it shall be to pay the same over at once to the secretary and treasurer of said Silver Creek commissioners to be used by said Silver Creek commissioners in the cleaning out, straightening and broadening of said Silver Creek within the boundaries and between the points aforesaid under such rules and regulations as said creek commissioners may make and adopt.

SEC. 5. That within sixty days from the ratification of this act the said Silver Creek commissioners shall organize the corporation, hereby created, by the election of one of their number as chairman and another as secretary and treasurer, and it shall be the duty of such chairman and his successors to be selected by said commis-